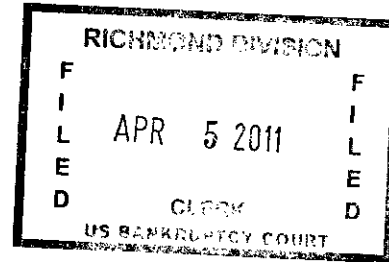


1 TRAINOR FAIRBROOK
2 NANCY HOTCHKISS [SBN 107692]
3 JENNIFER L. PRUSKI [SBN 186141]
4 980 Fulton Avenue
5 Sacramento, California 95825
6 Telephone: (916) 929-7000
7 Facsimile: (916) 929-7111
8 jlp:0559100.897734.1

9 Attorneys for Creditor
10 GREENBACK ASSOCIATES,
11 a California general partnership



12 UNITED STATES BANKRUPTCY COURT
13 EASTERN DISTRICT OF VIRGINIA
14 RICHMOND DIVISION

15 IN RE:

Chapter 11

16 CIRCUIT CITY STORES, INC., *et al.*,

Case No. 08-35653-KRH

17 Debtors.

Jointly Administered

18 **GREENBACK ASSOCIATES' RESPONSE TO**
19 **LIQUIDATING TRUST'S SEVENTEENTH OMNIBUS**
20 **OBJECTION TO LANDLORD CLAIMS [Docket # 10061]**

21 Creditor Greenback Associates, a California general partnership, ("Greenback
22 Associates") hereby responds to Liquidating Trust's Seventeenth Omnibus Objection to Landlord
23 Claims.

24 1. On November 10, 2008, Circuit City Stores, Inc. ("Debtor") and its related
25 companies filed voluntary petitions for relief under Chapter 11 of the United State Bankruptcy
26 Code.

27 2. Greenback Associates timely filed its Administrative Expense Claim no. 15007 for
28 post-petition rent and leasehold expenses in the amount of \$65,610.58 and its Proof of Claim no.
13378 for pre-petition rent and leasehold expenses and rejection damages in the amount of
\$737,801.12.

3. As set forth in Schedule C of the Objection, the Liquidating Trustee proposes to reduce Greenback Associates' claims but their reasoning is vague and uncertain.

4. As to the Administrative Expense Claim no. 15007, Greenback Associates responds to the Liquidating Trustee's removal of certain sums as follows:

(a) \$1,845.23 in Post-Petition Utilities: Pursuant to paragraph 6.5 of the Lease, a copy of which is attached to the Administrative Expense Claim filed by Greenback Associates¹, Debtor was responsible for the payment of "all water, natural gas, electricity, telephone, and other utilities and services supplied to the Premises ..." Debtor failed to pay \$1,845.23 in post-petition utility expenses which were assessed to Greenback Associates as the property owner after Circuit City vacated. Copies of the invoices are attached hereto as **Exhibit A**.

(b) \$6,256.50 in Post-Petition Taxes: Pursuant to paragraph 4 of the Lease, Debtor is responsible for the payment of real property taxes attributable to the leased real property. Copies of the tax bills have been previously and repeatedly provided to Debtor and are now attached hereto as **Exhibit B**. Debtor failed to pay post-petition taxes of \$31,732.81 accruing from November 10, 2008 through March 10, 2009, save and except for a partial post-petition payment of \$6,465.88. The reason for the removal of \$6,256.50 from post-petition taxes is uncertain.

(c) \$5,288.42 in Post-Petition Attorneys' Fees: Pursuant to paragraph 15.4 of the Lease, Debtor is entitled to post-petition attorneys' fees. Greenback Associates was required to engage attorneys to enforce the terms of the Lease by gaining Debtors' payment of post-petition taxes, dealing with issues relating to store closure, and the filing of a Proof of Claim and an Administrative Expense Claim.

5. As to the Proof of Claim (general unsecured) no. 13378, Greenback Associates responds to the Liquidating Trustee's removal of certain sums as follows:

(a) \$14,944.50 in Pre-Petition Rent: Pursuant to Article III of the Lease, Debtor has the obligation to pay rent. The pro-rated amount of rent for November 1-9, 2008 is

¹ Should the Court, Debtor or any other party request a copy of the Lease, it will be provided.

1 \$14,944.50. According to Greenback Associates' books, it remains unpaid.

2 (b) \$19,750.18 in Other Damages: Pursuant to paragraphs 7.4 of the Lease,
3 Debtor had the responsibility to surrender the land and Improvements "in good condition".
4 Debtor was required to promptly "repair, at its sole cost and expense, any damage or injury to the
5 Premises or any part thereof that is caused" by the removal of Debtors' Personal Property at the
6 surrender of the Premises. (Lease, ¶ 8.3.) Moreover, upon Debtor's default, which includes the
7 commencement of a bankruptcy action, Greenback Associates could contractually recover from
8 Debtor "any and all other amounts necessary to compensate Lessor for detriment proximately
9 caused by the Default by Lessee or which in the ordinary course of events would be likely to
10 result therefrom." (Lease, ¶ 11.2.)

11 (i) Greenback Associates was required to rekey the premises after
12 Circuit City vacated at a cost of \$238.53, a copy of the invoice is attached hereto as **Exhibit C**.

13 (ii) After Circuit City vacated the premises, Greenback Associates was
14 required to repair the electrical meter at the premises at a cost of \$2,056.18. Copies of the
15 invoices are attached hereto as **Exhibit D**.

16 (iii) After Circuit City vacated the premises, Greenback Associates was
17 required to undertake repair and secure the driveways at a cost of \$3,405.00. A copy of the
18 invoice is attached hereto as **Exhibit E**.

19 (iv) Upon Debtor's vacation of the Premises, Debtor failed to remove its
20 signs from the Premises, the cost of removal of the signage and repairs thereto were estimated at
21 \$14,000. Greenback Associates will provide these invoices shortly.

22 6. The foregoing averments are based upon the personal knowledge of the following
23 individual:

24 Andrew C. Gianulias
25 2264 Fair Oaks Boulevard, Suite 100
26 Sacramento, California 95825
(916) 614-7900

27 Mr. Gianulias' declaration is attached hereto.
28

1 7. Pursuant to this Court's Order Establishing Omnibus Objection Procedures and
2 Approving the Form and Manner of Notice of Omnibus Objection ("Order"), Greenback
3 Associates will provide such additional documentation as it may have upon request.

4 8. Pursuant to the Order, Greenback Associates' notice address is identical with the
5 address of the undersigned counsel.

6 WHEREFORE, Greenback Associates prays that this Court enter and order (1) overruling
7 the Objection with respect to Greenback Associates' claims; (2) allow the claims in their entirety;
8 and (3) grant Greenback Associate such other and further relief as this Court may deem
9 appropriate.

10
11 Dated: April 5, 2011

TRAINOR FAIRBROOK

12 By: /s/ Jennifer L. Pruski
13 JENNIFER L. PRUSKI

14 Attorney for Creditor
15 Donahue Schriber Realty Group, L.P.
16 980 Fulton Avenue
17 Sacramento, California 95825
18 Telephone: (916) 929-7000
19 Facsimile: (916) 929-7111
20 Email: jpruski@trainorfairbrook.com
21
22
23
24
25
26
27
28

TRAINOR FAIRBROOK
Attorneys At Law
980 FULTON AVENUE
SACRAMENTO, CALIFORNIA 95825-4558
Telephone: (916) 929-7000
Facsimile: (916) 929-7111

DECLARATION OF ANDREW GIANULIAS

I, Andrew Gianulias, declare:

I am the managing member of Greenback Associates, California general partnership. As to the matters set forth herein, if called upon testify, I could and would competently testify thereto, for I know the matters to be true of my own personal knowledge or my review of the billing records related to this matter which are kept in the ordinary course of business.

Greenback Associates is the owner of the property located at 7980 Arcadia Drive, Citrus Heights, California. I have read this Response, reviewed the attachments thereto and reviewed Greenback Associates' books. I attest that the rent, expenses and invoices set forth herein specifically relate to Circuit City's occupation of the premises, subsequent default and vacation of the premises.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on April 5, 2011 in Sacramento, California.

/s/ Andrew C. Gianulias
Andrew C. Gianulias

TRINOR FAIRBROOK
Attorneys At Law
980 FULTON AVENUE
SACRAMENTO, CALIFORNIA 95825-4558
Telephone: (916) 929-7000
Facsimile: (916) 929-7111

DECLARATION OF JENNIFER L. PRUSKI

I, Jennifer L. Pruski, declare:

I am an attorney with Trainor Fairbrook and for Creditor Greenback Associates. As to the matters set forth herein, if called upon testify, I could and would competently testify thereto, for I know the matters to be true of my own personal knowledge or my review of the billing records related to this matter which are kept in the ordinary course of business.

I have reviewed the billing invoices and all the attorneys' fees related to time incurred after Debtors' filing of bankruptcy. The billing invoices related to our review of bankruptcy documents, handling of store closing issues, seeking out and corresponding with Debtor's counsel regarding the payment of post-petition property taxes, and filing the appropriate bankruptcy claims. It is my opinion that all of these tasks were required to enforce the terms of the Lease and therefore, is recoverable as post-petition administrative expenses pursuant to the contractual provision in the Lease and applicable Bankruptcy Code.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on April 5, 2011 in Sacramento, California.

/s/ Jennifer L. Pruski
Jennifer L. Pruski

TRAINOR FAIRBROOK
Attorneys At Law
980 FULTON AVENUE
SACRAMENTO, CALIFORNIA 95825-4558
Telephone: (916) 929-7000
Facsimile: (916) 929-7111

99903302690086100000016550000074831

| Account Number | Bill Date | Amount Due | Amount Enclosed |
|----------------|------------|------------|-----------------|
| 3302690086-1 | 05/04/2009 | \$748.31 | |

5409.35.818.168771 1 FP 0.414

GREENBACK ASSOCIATES
ATTN ANDREW GIANULIAS
2264 FAIR OAKS BLVD
SACRAMENTO CA 95816

PG&E
BOX 997300
SACRAMENTO CA
95899-7300

200 0229

Please return this portion with your payment. Thank you.

Reprint

Telephone Assistance

1-800-743-5000

Assistance is available by
telephone 24 hours per day,
7 days per week.

Local Office Address

5555 FLORIN PERKINS RD
SACRAMENTO CA 95826

Account Number

3302690086-1

May 2009

ACCOUNT SUMMARY

| <u>Service</u> | <u>Service Dates</u> | <u>Amount</u> |
|-----------------------------------|--------------------------|-----------------|
| Gas | 04/04/2009 To 05/04/2009 | \$16.15 |
| Utility Users' Tax | | 0.40 |
| Current Charges Due 05/21/2009 | | \$16.55 |
| Previous Balance | | 731.76 |
| No Payment Received by 05/04/2009 | | |
| TOTAL AMOUNT DUE | | \$748.31 |



Recycled Paper
30% Post-Consumer Waste

**Consolidated Utilities Billing
& Service**

9700 Goethe RD., STE. C
Sacramento, CA. 95827
(916) 875-5555

| ACCOUNT NUMBER |
|----------------|
| 50002066946 |

| AMOUNT DUE |
|------------|
| 977.68 |

TO AVOID PENALTY,
PAYMENTS MUST BE RECEIVED BY: 07/13/2009

Consolidated Utilities Billing Statement Provided to Parcel: **24300810260000**
Parcel Address: **7980 ARCADIA DR**
Owner Name: **MITCHELL THEODORE/LOUISE (~~CIRCUIT CITY STORES-W6~~)**

BILL PERIOD FROM 04/22/2009 THRU 06/21/2009 [BILL CYCLE: BCYC4K]

SUMMARY BILLING STATEMENT

| | |
|--|---------------|
| PRIOR BALANCE | 807.07 |
| DELINQUENT FEE - FULL PAYMENT NOT RECEIVED BY -MAY 11, 2009 | 35.70 -waived |
| CURRENT CHARGES | 134.91 |
| TOTAL AMOUNT DUE | 977.68 |

SEE FOLLOWING PAGES FOR BILLING DETAIL

QUESTIONS ABOUT THIS BILL? CALL (916) 875-5555. FROM OUTSIDE THE SACRAMENTO AREA, CALL TOLL-FREE, (800) 932-8990. OUR OFFICE HOURS ARE 7:00 AM TO 5:30 PM AND PHONE HOURS ARE 7:00 AM TO 9:00 PM MONDAY THROUGH FRIDAY, EXCEPT HOLIDAYS.

QUESTIONS ABOUT YOUR SERVICE? SEE SERVICE BILL DETAIL PAGE FOR NUMBER TO CALL OR SEE US ONLINE AT WWW.SACUTILITIES.COM

This account remains delinquent. A lien has been recorded on this property. In addition, delinquent amounts and penalties may be placed on the property tax bill in mid-August.

THE CHARGE FOR RETURNED PAYMENTS IS \$44.00.

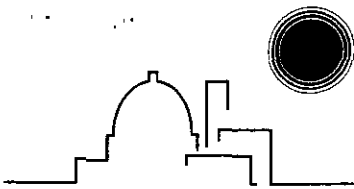
*Entered
6/23/2009*

*941.98 due
Dick Mann*

| | | | | | |
|----------|------------|-----------|-------------------|-----------------|--------------|
| 807.07 | 0.00 | 0.00 | 134.91 | 0.00 | 35.70 |
| PREV BAL | - PAYMENTS | - CREDITS | + CURRENT CHARGES | + OTHER ADJUSTS | + DELINQ FEE |

PLEASE SEE REVERSE FOR IMPORTANT INFORMATION

| |
|-------------------------|
| TOTAL AMOUNT DUE |
| 977.68 |



SACRAMENTO MUNICIPAL UTILITY DISTRICT
The Power To Do More.®
 www.smud.org

Page 1 of 2

P.O. Box 15830, Sacramento, CA 95852-1830

Account Number: 3502091

ANDREW C GIANULIAS

Issue Date: 08/17/09

Total Amount, Due 09/14/09

\$1,013.96

| | | | | | | |
|-----------|---|----------------|---------------------|------|---------|---------|
| Location: | 7980 ARCADIA DR CITRUS HEIGHTS 95610 | Usage History | Dates | Days | kWh/Day | \$/Day |
| Rate: | GSS_S: Sm Com Demand Rate <300 KW | Billing Period | 07/20/09 - 08/13/09 | 25 | 220.8 | \$34.56 |
| Cycle: | 10 Location Number: 2420275 | Last Year | - | 0 | 0.0 | \$0.00 |
| | | Last Month | - | 0 | 0.0 | \$0.00 |

| Meter No. | Current Meter Read | Previous Meter Read | Difference | Multiplier | Usage | Usage Type |
|-----------|--------------------|---------------------|------------|------------|-------|------------|
| 616271 | 62509 | 62486 | 23 | 240 | 5,520 | kWh |
| 616271 | 0.250 | | | 240 | 60 | kW Maximum |
| 616271 | 0.207 | | | 240 | 50 | kV |

| ELECTRIC SERVICE CHARGES/CREDITS | USAGE | TYPE | RATE | TOTAL |
|----------------------------------|-------|------|------|-------|
|----------------------------------|-------|------|------|-------|

YOUR BILL IS PRORATED

| | | | | |
|--------------------------------|--------|--------------|----------|--------|
| Power Factor | 0.7682 | | | |
| Tier 1 | 5,520 | Summer kWh @ | 0.111300 | 614.38 |
| Facilities Charge | 40 | Maximum kW @ | 6.000000 | 200.00 |
| Power Factor Adjustment Charge | | | | 11.23 |
| Monthly Service Charge* | | | | 15.00 |
| Solar Surcharge | 5,520 | kWh @ | 0.000200 | 1.10 |
| Citrus Heights City Tax* | | | | 21.04 |
| State Surcharge* | | | | 1.21 |

A) TOTAL ELECTRIC SERVICE CHARGES/CREDITS \$863.96

OTHER CHARGES

| | |
|-------------------------------|-----------------|
| Deposit Request | 150.00 |
| B) TOTAL OTHER CHARGES | \$150.00 |

C) TOTAL CURRENT CHARGES (A + B) \$1,013.96

*See explanations on the back of the page

LAW OFFICE OF
ANDREW C. GIANULIAS

2264 FAIR OAKS BLVD., SUITE 100
SACRAMENTO, CALIFORNIA 95825
916/614-7900

January 18, 2009

Circuit City Stores, Inc.
Attn: Property Tax Dept.
9950 Mayland Drive
Richmond, VA 23233-1464

Re: Greenback Associates-Circuit City Stores, Unit # 251
7980 Arcadia Drive, Citrus Heights, CA

TO WHOM IT MAY CONCERN:

The second installment of taxes, in the sum of \$38,278.10 is now due and payable. In addition, the first installment of taxes, also in the sum of \$38,278.10, is unpaid. Please reimburse Greenback Associates the total sum of \$76,756.20 at your earliest opportunity.

Sincerely,

Andrew C. Gianulias
For Greenback Associates

LAW OFFICE OF
ANDREW C. GIANULIAS

2264 FAIR OAKS BLVD., SUITE 100
SACRAMENTO, CALIFORNIA 95825
916/614-7900

October 24, 2008

Circuit City Stores, Inc.
Attn: Property Tax Dept.
9950 Mayland Drive
Richmond, VA 23233-1464

Re: Greenback Associates-Circuit City Stores, Unit #251
7980 Arcadia Drive, Citrus Heights, CA

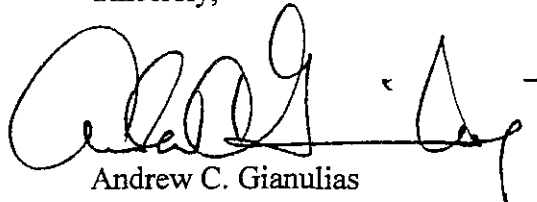
TO WHO IT MAY CONCERN:

Enclosed are copies of the real property tax bills for your leased premises. The first installment of taxes is due, as follows:

| | |
|-----------------------------|------------------------|
| APN 243-0081-022-0000 | \$20,612.46 |
| APN 243-0081-025-0000 | 11,970.85 |
| APN 243-0081-026-0000 | 3,264.59 |
| APN 243-0082-024-0000 (1/2) | 2,156.47 |
| APN 243-0082-003-0000 (1/3) | <u>373.73</u> |
| | \$38,378.10 |

Please remit to Greenback Associates the sum of ~~\$38,378.10~~ at your earliest opportunity.

Sincerely,


Andrew C. Gianulias
for Greenback Associates

enclosures

| | | | |
|------------------------------------|-------------------------|-------------------------------|-------|
| PARCEL NUMBER 243-0081-022-0000 | BILL NUMBER 08421194 | Page 14 of 28 7980 ARCADIA | 95610 |
|------------------------------------|-------------------------|-------------------------------|-------|



SACRAMENTO COUNTY

SECURED PROPERTY TAX BILL 2008-2009

FOR FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009

ANNUAL TAX BILL

DAVE IRISH
DIRECTOR OF FINANCE
TAX COLLECTOR

*** ATTENTION ***

PLEASE NOTE
YOU WILL NOT RECEIVE A
SEPARATE BILL OR REMINDER
NOTICE FOR THE 2ND INSTALLMENT

IMPORTANT INFORMATION ON REVERSE SIDE

MAIL TO:
MITCHELL THEODORE/
ETAL (GREENBACK (CIRCUIT CITY WC)
C/O GREENBACK ASSOC
2264 FAIR OAKS BL 100
SACRAMENTO CA 95825

JANUARY 1, 2008, LIEN DATE ASSESSED VALUES

| | |
|-------------------|-----------|
| LAND | 1,163,704 |
| IMPROVEMENTS | 2,286,487 |
| FIXTURES | |
| PERSONAL PROPERTY | |

ASSESSED VALUES SUBTOTAL 3,450,191

LESS: HOMEOWNERS EXEMPTION
OTHER EXEMPTION

NET ASSESSED VALUES 3,450,191

TAX RATE AREA CODE 06010

| AD VALOREM TAXING AGENCY | TAX BASE | TAX RATE | TAX AMOUNT |
|--------------------------------|-------------|----------|------------|
| COUNTY WIDE 1% | 1 | 1.00000 | 34,501.91 |
| SAN JUAN UNIF GOB | 1 | .07250 | 2,501.39 |
| LOS RIOS COLLEGE GOB | 1 | .00740 | 255.31 |
| AD VALOREM TAXING AGENCY TOTAL | | | 37,258.61 |

| LEVY # | STATUTORY AUTHORITY | DIRECT LEVY NAME | PHONE NUMBER | LEVY AMOUNT |
|--------|---------------------|------------------------------------|--------------|-------------|
| 0443 | WC 51335 | WATER & DRAINAGE STUDIES - SCWA 13 | 916-874-5954 | 24.08 |
| 0269 | BOS ORD 1331 | CSA 1 LIGHTS CITY OF CH ZONE 3 | 916-727-4770 | 55.96 |
| 0274 | S & H 36601 | SUNRISE MKT PROP & BUS IMPR DIST | 916-725-2448 | 3,789.70 |
| 0168 | WC 12670.16 | SAFCA O & M ASSESSMENT #1 | 916-874-7606 | 96.58 |



VISA



PAY BY CREDIT CARD AT 1-888-877-3575
OR BY E-CHECK AND CREDIT CARD AT
WWW.EPROPTAX.SACCOUNTY.NET

| | |
|------------------------------|----------|
| DIRECT LEVY TOTAL | 3,966.32 |
| ADJUSTMENT TO MAKE BILL EVEN | -.01 |

FIRST INSTALLMENT
DUE 11/1/2008

20,612.46

SECOND INSTALLMENT
DUE 2/1/2009

20,612.46

TOTAL DUE → 41,224.92

PARCEL NUMBER
243-0081-025-0000BILL NUMBER
0842119

Main Document

Page 15 of 20

7985 GREENBACK LN

CATION

95610

**SACRAMENTO COUNTY****SECURED PROPERTY TAX BILL 2008-2009**

FOR FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009

ANNUAL TAX BILLDAVE IRISH
DIRECTOR OF FINANCE
TAX COLLECTOR

*** ATTENTION ***

PLEASE NOTE
YOU WILL NOT RECEIVE A
SEPARATE BILL OR REMINDER
NOTICE FOR THE 2ND INSTALLMENT**IMPORTANT INFORMATION ON REVERSE SIDE**

MAIL TO:

MITCHELL THEODORE/LOUISE
(CIRCUIT CITY STORES WC)
C/O A GIANULIAS
2264 FAIR OAKS BL 100
SACRAMENTO CA 95825

JANUARY 1, 2008, LIEN DATE ASSESSED VALUES

| | |
|-------------------|-----------|
| LAND | 524,301 |
| IMPROVEMENTS | 1,525,149 |
| FIXTURES | |
| PERSONAL PROPERTY | |

ASSESSED VALUES SUBTOTAL 2,049,450

LESS: HOMEOWNERS EXEMPTION
OTHER EXEMPTION

NET ASSESSED VALUES 2,049,450

TAX RATE AREA CODE 06010

| AD VALOREM TAXING AGENCY | TAX BASE | TAX RATE | TAX AMOUNT |
|--------------------------------|-------------|----------|------------|
| COUNTY WIDE 1% | 1 | 1.00000 | 20,494.50 |
| SAN JUAN UNIF GOB | 1 | .07250 | 1,485.85 |
| LOS RIOS COLLEGE GOB | 1 | .00740 | 151.66 |
| AD VALOREM TAXING AGENCY TOTAL | | | 22,132.01 |

| LEVY # | STATUTORY AUTHORITY | DIRECT LEVY NAME | PHONE NUMBER | LEVY AMOUNT |
|--------|---------------------|------------------------------------|--------------|-------------|
| 0443 | WC 51335 | WATER & DRAINAGE STUDIES - SCWA 13 | 916-874-5954 | 13.84 |
| 0269 | BOS ORD 1331 | CSA 1 LIGHTS CITY OF CH ZONE 3 | 916-727-4770 | 55.96 |
| 0274 | S & H 36601 | SUNRISE MKT PROP & BUS IMPR DIST | 916-725-2448 | 1,696.60 |
| 0168 | WC 12670.16 | SAFCA O & M ASSESSMENT #1 | 916-874-7606 | 43.30 |

PAY BY CREDIT CARD AT 1-888-877-3575
OR BY E-CHECK AND CREDIT CARD AT
WWW.EPROPTAX.SACCOUNTY.NET

DIRECT LEVY TOTAL 1,809.70

ADJUSTMENT TO MAKE BILL EVEN -.01

FIRST INSTALLMENT
DUE 11/1/2008

11,970.85

SECOND INSTALLMENT
DUE 2/1/2009

11,970.85

TOTAL DUE

23,941.70

| | | | | |
|------------------------------------|-------------------------|---------------|--------------------------|-------|
| PARCEL NUMBER 243-0081-026-0000 | BILL NUMBER 08421196 | Page 16 of 26 | CATION 7999 GREENBACK | 95610 |
|------------------------------------|-------------------------|---------------|--------------------------|-------|



SACRAMENTO COUNTY

SECURED PROPERTY TAX BILL 2008-2009

FOR FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009

ANNUAL TAX BILL

DAVE IRISH
DIRECTOR OF FINANCE
TAX COLLECTOR

*** ATTENTION ***

PLEASE NOTE
YOU WILL NOT RECEIVE A
SEPARATE BILL OR REMINDER
NOTICE FOR THE 2ND INSTALLMENT

IMPORTANT INFORMATION ON REVERSE SIDE

MAIL TO:
MITCHELL THEODORE/LOUISE
(CIRCUIT CITY STORES WC)
C/O GREENBACK ASSOC
2264 FAIR OAKSS BL 100
SACRAMENTO CA 95825

JANUARY 1, 2008, LIEN DATE ASSESSED VALUES

| | |
|-------------------|---------|
| LAND | 383,634 |
| IMPROVEMENTS | |
| FIXTURES | |
| PERSONAL PROPERTY | |

| | |
|--------------------------|---------|
| ASSESSED VALUES SUBTOTAL | 383,634 |
|--------------------------|---------|

| | |
|----------------------------|--|
| LESS: HOMEOWNERS EXEMPTION | |
| OTHER EXEMPTION | |

| | |
|---------------------|---------|
| NET ASSESSED VALUES | 383,634 |
|---------------------|---------|

TAX RATE AREA CODE 06010

| AD VALOREM TAXING AGENCY | TAX BASE | TAX RATE | TAX AMOUNT |
|--------------------------------|-------------|----------|------------|
| COUNTY WIDE 1% | 1 | 1.00000 | 3,836.34 |
| SAN JUAN UNIF GOB | 1 | .07250 | 278.13 |
| LOS RIOS COLLEGE GOB | 1 | .00740 | 28.39 |
| AD VALOREM TAXING AGENCY TOTAL | | | 4,142.86 |

| LEVY # | STATUTORY AUTHORITY | DIRECT LEVY NAME | PHONE NUMBER | LEVY AMOUNT |
|--------|---------------------|-------------------------------------|--------------|-------------|
| 0443 | WC 51335 | WATER & DRAINAGE STUDIES - SCWA 13 | 916-874-5954 | 13.84 |
| 0269 | BOS ORD 1331 | CSA 1 LIGHTS CITY OF CH ZONE 3 | 916-727-4770 | 55.96 |
| 0274 | S & H 36601 | SUNRISE MKT PROP & BUS IMPR DIST | 916-725-2448 | 1,246.74 |
| 0168 | WC 12670.16 | SAFCA O & M ASSESSMENT #1 | 916-874-7606 | 31.64 |
| 0400 | 2005-0916 | UTILITY TAX - COUNTY OF SACRAMENTO | 916-875-5555 | 9.76 |
| 0411 | CD-1127 | CSD#1 DELINQUENT SEWER | 916-875-5555 | 519.60 |
| 0425 | 2005-0724 | CITRUS HEIGHTS -DELINQUENT DRAINAGE | 916-875-5555 | 508.78 |



VISA



PAY BY CREDIT CARD AT 1-888-877-3575
OR BY E-CHECK AND CREDIT CARD AT
WWW.EPROPTAX.SACCOUNTY.NET

| | |
|------------------------------|----------|
| DIRECT LEVY TOTAL | 2,386.32 |
| ADJUSTMENT TO MAKE BILL EVEN | |

FIRST INSTALLMENT
DUE 11/1/2008

3,264.59

SECOND INSTALLMENT
DUE 2/1/2009

3,264.59

TOTAL DUE

6,529.18

| | | | | |
|------------------------------------|-------------------------|--|-------------------------------|------------------|
| PARCEL NUMBER 243-0082-024-0000 | BILL NUMBER 08214729 | AD VALOREM TAXING AGENCY 0998 0001145 | PROPERTIES 8013 ARCADIA DR | SECTION 95610 |
|------------------------------------|-------------------------|--|-------------------------------|------------------|



SACRAMENTO COUNTY

SECURED PROPERTY TAX BILL 2008-2009

FOR FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009

ANNUAL TAX BILL

JANUARY 1, 2008, LIEN DATE ASSESSED VALUES

| | |
|-------------------|---------|
| LAND | 173,578 |
| IMPROVEMENTS | 408,755 |
| FIXTURES | |
| PERSONAL PROPERTY | |

ASSESSED VALUES SUBTOTAL 582,333

LESS: HOMEOWNERS EXEMPTION
OTHER EXEMPTION

NET ASSESSED VALUES 582,333

TAX RATE AREA CODE 06010

| AD VALOREM TAXING AGENCY | TAX BASE | TAX RATE | TAX AMOUNT |
|--------------------------|-------------|----------|------------|
| COUNTY WIDE 1% | 1 | 1.00000 | 5,823.33 |
| SAN JUAN UNIF GOB | 1 | .07250 | 422.19 |
| LOS RIOS COLLEGE GOB | 1 | .00740 | 43.09 |

AD VALOREM TAXING AGENCY TOTAL 6,288.61

DAVE IRISH
DIRECTOR OF FINANCE
TAX COLLECTOR

*** ATTENTION ***

PLEASE NOTE
YOU WILL NOT RECEIVE A
SEPARATE BILL OR REMINDER
NOTICE FOR THE 2ND INSTALLMENT

IMPORTANT INFORMATION ON REVERSE SIDE

MAIL TO:
MITCHELL THEODORE C/ETAL
C/O GREENBACK ASSOC
2264 FAIR OAKS BL 100
SACRAMENTO CA 95825

| LEVY # | STATUTORY AUTHORITY | DIRECT LEVY NAME | PHONE NUMBER | LEVY AMOUNT |
|--------|---------------------|------------------------------------|--------------|-------------|
| 0443 | WC 51335 | WATER & DRAINAGE STUDIES - SCWA 13 | 916-874-5954 | 14.80 |
| 0269 | BOS ORD 1331 | CSA 1 LIGHTS CITY OF CH ZONE 3 | 916-727-4770 | 51.42 |
| 0168 | WC 12670.16 | SAFCA O & M ASSESSMENT #1 | 916-874-7606 | 27.72 |
| 0274 | S & H 36601 | SUNRISE MKT PROP & BUS IMPR DIST | 916-725-2448 | 2,243.34 |

PAY BY CREDIT CARD AT 1-888-877-3575
OR BY E-CHECK AND CREDIT CARD AT
WWW.EPROPTAX.SACCOUNTY.NET

| | |
|------------------------------|----------|
| DIRECT LEVY TOTAL | 2,337.28 |
| ADJUSTMENT TO MAKE BILL EVEN | -.01 |

1ST INSTALLMENT
DUE 11/1/2008
PAY BY 12/10/2008

4,312.94

SECOND INSTALLMENT
DUE 2/1/2009
PAY BY 4/10/2009

4,312.94

TOTAL DUE → 8,625.88

PLEASE READ THE BACK OF THIS TAX BILL AND THE ENCLOSED INSERT FOR IMPORTANT INFORMATION. PARTIAL
PAYMENTS CANNOT BE ACCEPTED AND WILL BE RETURNED. LATE PAYMENTS RECEIVED WITHOUT PENALTIES WILL
BE RETURNED. ADDITIONAL PENALTIES APPLY IF NOT PAID IN FULL BY JUNE 30.



SACRAMENTO COUNTY

SECURED PROPERTY TAX BILL 2008-2009
FOR FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009

ANNUAL TAX BILL

DAVE IRISH
DIRECTOR OF FINANCE
TAX COLLECTOR

*** ATTENTION ***

PLEASE NOTE
YOU WILL NOT RECEIVE A
SEPARATE BILL OR REMINDER
NOTICE FOR THE 2ND INSTALLMENT

IMPORTANT INFORMATION ON REVERSE SIDE

MAIL TO:
MITCHELL THEODORE C/ETAL
C/O GREENBACK ASSOC
2264 FAIR OAKS BL 100
SACRAMENTO CA 95825

JANUARY 1, 2008, LIEN DATE ASSESSED VALUES

LAND 57,851
IMPROVEMENTS
FIXTURES
PERSONAL PROPERTY

ASSESSED VALUES SUBTOTAL 57,851

LESS: HOMEOWNERS EXEMPTION
OTHER EXEMPTION

NET ASSESSED VALUES 57,851

TAX RATE AREA CODE 06008

| AD VALOREM TAXING AGENCY | TAX BASE | TAX RATE | TAX AMOUNT |
|--------------------------------|-------------|----------|------------|
| COUNTY WIDE 1% | 1 | 1.00000 | 578.51 |
| SAN JUAN UNIF GOB | 1 | .07250 | 41.94 |
| LOS RIOS COLLEGE GOB | 1 | .00740 | 4.28 |
| AD VALOREM TAXING AGENCY TOTAL | | | 624.73 |

| LEVY # | STATUTORY AUTHORITY | DIRECT LEVY NAME | PHONE NUMBER | LEVY AMOUNT |
|--------|---------------------|------------------------------------|--------------|-------------|
| 0443 | WC 51335 | WATER & DRAINAGE STUDIES - SCWA 13 | 916-874-5954 | 13.84 |
| 0269 | BOS ORD 1331 | CSA 1 LIGHTS CITY OF CH ZONE 3 | 916-727-4770 | 2.56 |
| 0274 | S & H 36601 | SUNRISE MKT PROP & BUS IMPR DIST | 916-725-2448 | 1,583.40 |
| 0168 | WC 12670.16 | SAFCA O & M ASSESSMENT #1 | 916-874-7606 | 17.88 |



VISA



PAY BY CREDIT CARD AT 1-888-877-3575
OR BY E-CHECK AND CREDIT CARD AT
WWW.EPROPTAX.SACCOUNTY.NET

| | |
|------------------------------|----------|
| DIRECT LEVY TOTAL | 1,617.68 |
| ADJUSTMENT TO MAKE BILL EVEN | -.01 |

FIRST INSTALLMENT → 1,121.20 DUE 11/1/2008
PAY BY 12/10/2008
SECOND INSTALLMENT → 1,121.20 DUE 2/1/2009
PAY BY 4/10/2009
TOTAL DUE → 2,242.40

PLEASE READ THE BACK OF THIS TAX BILL AND THE ENCLOSED INSERT FOR IMPORTANT INFORMATION. PARTIAL PAYMENTS CANNOT BE ACCEPTED AND WILL BE RETURNED. LATE PAYMENTS RECEIVED WITHOUT PENALTIES WILL BE RETURNED. ADDITIONAL PENALTIES APPLY IF NOT PAID IN FULL BY JUNE 30.



INVOICE

BILL TO:

Granulias Investments
7980 Arcadia Dr
Citr. Heights CA

PHONE NUMBER

SERVICEMAN:

INVOICE DATE:


Lesson

RECEIVED BY-

| | |
|---------------------|-------|
| TOTAL MDSE | 8499 |
| TOTAL TAX | 659 |
| TOTAL LABOR | 14695 |
| MOBILE SERVICE CALL | |
| TOTAL | 23853 |

11:48

1:21

| | | | |
|---|---|---------------------------|--|
|  Headwaters Construction, Inc. | COMPANY Headwaters Construction, Inc. California License No. 821238 | TELEPHONE 916/564.8899 | E-MAIL info@headwaterscompanies.com |
| | ADDRESS 50 Fullerton Court, Suite 200 Sacramento, CA 95825 | FACSIMILE 916/564.8896 | WEB ADDRESS headwaterscompanies.com |

Invoice Date
04.23.09

Invoice Number
1158

Due Date
Due Upon Receipt

Purchase Order No.
N/A

To: Greenback Associates
c/o Gianulias Property Mgt
2264 Fair Oaks Blvd, Suite 100
Sacramento, CA 95825

Job Location: Circuit City
Greenback Lane
Citrus Heights, CA

Description of Work Done:

Install bollards at three driveways

\$3,405.00

| | |
|-------------------|------------|
| Amount Billed: | \$3,405.00 |
| Retainage Held: | \$ - |
| Total Amount Due: | \$3,405.00 |



CONSOLIDATED ELECTRICAL DISTRIBUTORS, INC.
11345 SUNRISE PARK DRIVE
RANCHO CORDOVA, CA 95742
(916) 638-7295
FAX (916) 638-8273

INVOICE NO. 0951-511586 INVOICE DATE 04/17/09

PLEASE SHOW INVOICE NO. AND REMIT TO:
PO BOX 980246
M. SACRAMENTO C.A. 95798

SOLD TO:
INTERSTATE CONSTRUCTION
VENDOR # CED AC PAY
9245 SIERRA COLLEGE BLVD STE 150
ROSEVILLE, CA 95661

SHIP TO:
WILL CALL
11345 SUNRISE PARK DRIVE
RANCHO CORDOVA, CA 95742

| | | | | | |
|--------------------------|--|---|--|-------------------------------|--|
| ACCOUNT NO. 02-44831 | | CUSTOMER ADDRESS CITY | | CUSTOMER ORDER NO. 6044-LC | |
| SALES PERSON 9518 JLN | | SHIPPING INFORMATION PREPAID | | SHIP VIA LTL Pickup | |
| 1 | | GEDE SPBUNPERKIT MISC FIELD SERVICES | | BREAKER REPAIR | |
| 1 | | 237.50 | | 237.50 | |
| 1 | | 1587.95 | | 1587.95 | |
| TOTAL DUE | | 1985.10 | | | |

*Q # 1885
6/23/2009*



BUILDING PERMIT

www.citrusheights.net

PERMIT NO. 2009-00683

DATE 4/23/09

| | | | | | |
|----------------|---|--------|------------|---------|----------------|
| NUMBER | 7980 | STREET | Arcadia Dr | APN | 24300810220000 |
| APPLICANT | Mitchell Theodore/etal(greenback(circuit City Wc) | | | PHONE | 837-3500 |
| STREET ADDRESS | 2264 Fair Oaks Bl 100 | | | | |
| CITY | Sacramento | | | STATE | Ca |
| | | | | ZIP | 95825 |
| NAME OF OWNER | Mitchell Theodore/etal(greenback(circuit City Wc) | | | PHONE | 837-3500 |
| CONTRACTOR | | | | PHONE | |
| ADDRESS | | | | | |
| CITY | | | | STATE | |
| | | | | ZIP | |
| ARCHITECT | | | | LICENSE | |
| ADDRESS: | | | | ST | ZIP |
| ENGINEER | | | | LICENSE | |
| ADDRESS: | | | | ST | ZIP |

WORK DESCRIPTION: MAIN BREAKER REPAIR

LICENSED CONTRACTOR'S DECLARATION

I hereby affirm under penalty of perjury that I am licensed under provisions of Chapter 9 (commencing with Section 7000) of Division 3 of the Business and Professions Code, and my license is in full force and effect.

License Number _____ License Class _____ Expiration Date _____

Contractor's Name _____

OWNER-BUILDER DECLARATION

I hereby affirm under penalty of perjury that I am exempt from Contractors' State License Law because:

☐ I, as owner of the property, or my employees with wages as their sole compensation, will do the work, and the structure is not intended or offered for sale (Sec. 7044, B & P Code: Contractors' License Law does not apply to an owner of property who builds or improves thereon, and who does the work himself or herself or through his or her own employees, provided that the improvements are not intended or offered for sale. If the building or improvement is sold within one year of completion, the owner-builder will have the burden of proving that he or she did not build or improve for the purpose of sale.)

☐ I, as owner of the property, am exclusively contracting with licensed contractors to construct the project (Sec. 7044, B & P Code: Contractors' License Law does not apply to an owner of property who builds or improves thereon, and who contracts with a contractor(s) licensed pursuant to Contractors' License Law.)

☐ I am exempt under Sec. _____, B & P Code for this reason: _____

Date _____ Owner's Signature _____

WORKERS' COMPENSATION DECLARATION

(This section need not be completed if the permit is for one hundred dollars (\$100) or less).

I hereby affirm (per Sec. 3700 of the Labor Code), under penalty of perjury, for the performance of the work for which this permit is issued, one of the following declarations:

☐ I have and will maintain a certificate of consent to self-insure for workers' compensation.

☐ I have and will maintain workers' comp insurance. My workers' comp insurance carrier/policy number are:

Carrier _____

Policy Number _____

☐ I certify that, in the performance of the work for which this permit is issued, I shall not employ any person in any manner so as to become subject to the workers' compensation laws of California, and agree that, if I should become subject to the workers' compensation provisions of Section 3700 of the Labor Code, I shall forthwith comply with those provisions.

Date _____ Applicant's Signature _____

WARNING: FAILURE TO SECURE WORKERS' COMPENSATION COVERAGE IS UNLAWFUL, AND SHALL SUBJECT AN EMPLOYER TO CRIMINAL PENALTIES AND CIVIL FINES UP TO ONE HUNDRED THOUSAND DOLLARS (\$100,000), IN ADDITION TO THE COST OF COMPENSATION, DAMAGES AS PROVIDED FOR IN SECTION 3706 OF THE LABOR CODE, INTEREST, AND ATTORNEY'S FEES.

CONSTRUCTION LENDING AGENCY

I hereby affirm under penalty of perjury that there is a construction lending agency for the performance of the work for which this permit is issued (Sec. 3097, Civ. C.).

Lender's Name _____

Lender's Address _____

SIGNATURE

I certify that I have read this application and state that the above information is correct. I agree to comply with all city and county ordinances and state laws relating to building construction, and hereby authorize representatives of this City to enter upon the above-mentioned property for inspection purposes.

Applicant/Agent Signature _____ Date _____

VALUATION \$100.00

PERMIT FEES

| | |
|------------|---------|
| BUILDING | \$2.00 |
| ELECTRICAL | \$68.25 |
| PLUMBING | \$0.00 |
| MECHANICAL | \$0.00 |

Contact SMUD

Prior to commencement of work

| | |
|--------------------------|---------|
| TOTAL PERMIT COST | \$71.25 |
| BALANCE DUE FOR ISSUANCE | \$0.00 |

NOTE: THIS PERMIT DOES NOT INCLUDE ANY CONSTRUCTION WITHIN THE PUBLIC RIGHT OF WAY. ANY CONSTRUCTION IN THIS AREA REQUIRES A SEPARATE PUBLIC WORKS PERMIT AND BOND.

THIS PERMIT SHALL EXPIRE AND BECOME NULL AND VOID TWO YEARS FROM DATE OF ISSUANCE BY CITY ORDINANCE.

PERMIT ISSUED BY

Work requiring a permit shall not commence until the permit holder or agent of the permit holder shall have posted or otherwise made available an inspection record card such as to allow the building official to conveniently make the required entries thereon regarding inspections of the work. This card shall be maintained available by the permit holder until final approval has been granted by the building official.

PROOF OF SERVICE

I am a citizen of the United States and employed in Sacramento County, California. I am over the age of eighteen years and not a party to the within-entitled action. My business address is 980 Fulton Avenue, Sacramento, California 95825-4558. I am readily familiar with this firm's practice for collection and processing of correspondence for mailing with the United States Postal Service. On April 5, 2011 I placed a true and correct copy of the within documents:

**GREENBACK ASSOCIATES, LLC, 'S RESPONSE TO
LIQUIDATING TRUST'S SEVENTEENTH OMNIBUS
OBJECTION TO LANDLORD CLAIMS [Docket # 10061]**

in a sealed envelope, postage fully paid, addressed as follows:

Jeffrey N. Pomerantz, Esquire
Andrew W. Caine, Esquire
(admitted *pro hac vice*)
Pachulski Stang Siehl & Jones, LLP
10100 Santa Monica Boulevard
Los Angeles, California 90067-4100

Lynn L. Tavenner, Esquire
Paula S. Beran, Esquire
Tavenner & Beran, PLC
20 North Eighth Street, Second Floor
Richmond, Virginia 23219

Following ordinary business practices, the envelope was sealed and placed for collection by Federal Express on this date, and would, in the ordinary course of business, be retrieved by Federal Express for overnight delivery on this date.

I declare under penalty of perjury under the laws of the State of California that the above is true and correct.

Executed on April 5, 2011, at Sacramento, California.


Sandra Morris